

## APPENDIX B.

[ See Chapter 3, Article 36. ]

Table for calculating the Tax under Act II of 1886.

Income.	At 4 pies in the Rs.	At 5 pies in the Rs.	Income.	At 4 pies in the Rs.	At 5 pies in the Rs.	Income.	At 4 pies in the Rs.	At 5 pies in the Rs.
Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	Rs. A. P.
1	0 0 4	0 0 5	51	1 1 0	1 5 3	100	2 1 4	2 9 8
2	0 0 8	0 0 10	52	1 1 4	1 5 8	200	4 2 8	5 3 4
3	0 0 10	0 0 13	53	1 1 8	1 6 1	300	6 4 0	7 13 0
4	0 0 14	0 0 18	54	1 2 0	1 6 6	400	8 5 4	10 6 8
5	0 0 18	0 0 21	55	1 2 4	1 6 11	500	10 6 8	13 0 4
6	0 2 0	0 2 6	56	1 2 8	1 7 4	600	12 8 0	15 10 0
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	14 9 4	18 3 8
8	0 2 8	0 2 14	58	1 3 4	1 8 2	800	16 10 8	20 13 4
9	0 3 0	0 3 4	59	1 3 8	1 8 7	900	18 12 0	23 7 0
10	0 3 4	0 3 9	60	1 4 0	1 9 0	1,000	20 13 4	26 0 8
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	22 14 8	28 10 4
12	0 4 0	0 5 5	62	1 4 8	1 9 10	1,200	25 0 0	31 4 0
13	0 4 4	0 5 10	63	1 5 0	1 10 3	1,300	27 1 4	33 13 8
14	0 4 8	0 5 13	64	1 5 4	1 10 8	1,400	29 2 8	36 7 4
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	31 4 0	39 1 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	33 5 4	41 10 8
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	35 6 8	44 4 4
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	37 8 0	46 14 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	39 9 4	49 7 8
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7			
22	0 7 4	0 9 2	72	1 8 0	1 14 0			
23	0 7 8	0 9 7	73	1 8 4	1 14 5			
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3			
26	0 8 8	0 10 10	76	1 9 4	1 15 8	2,000	52 1 4	
27	0 9 0	0 11 3	77	1 9 8	2 0 1	3,000	78 2 0	
28	0 9 4	0 11 8	78	1 10 0	2 0 6	4,000	104 2 8	
29	0 9 8	0 12 1	79	1 10 4	2 0 11	5,000	130 3 4	
30	0 10 0	0 12 6	80	1 10 8	2 1 4	6,000	156 4 0	
31	0 10 4	0 12 11	81	1 11 0	2 1 9	7,000	182 4 8	
32	0 10 8	0 13 4	82	1 11 4	2 2 2	8,000	208 5 4	
33	0 11 0	0 13 9	83	1 11 8	2 2 7	9,000	234 6 0	
34	0 11 4	0 14 2	84	1 12 0	2 3 0	10,000	260 6 8	
35	0 11 8	0 14 7	85	1 12 4	2 3 5	15,000	390 10 0	
36	0 12 0	0 15 0	86	1 12 8	2 3 10	20,000	520 13 4	
37	0 12 4	0 15 5	87	1 13 0	2 4 3	25,000	651 0 8	
38	0 12 8	0 15 10	88	1 13 4	2 4 8	30,000	781 4 0	
39	0 13 0	1 0 3	89	1 13 8	2 5 1	35,000	911 7 4	
40	0 13 4	1 0 8	90	1 14 0	2 5 6	40,000	1,041 10 8	
41	0 13 8	1 1 1	91	1 14 4	2 5 11	45,000	1,171 14 0	
42	0 14 0	1 1 6	92	1 14 8	2 6 4	50,000	1,302 1 4	
43	0 14 4	1 1 11	93	1 15 0	2 6 9	60,000	1,562 8 0	
44	0 14 8	1 2 4	94	1 15 4	2 7 2	70,000	1,872 14 8	
45	0 15 0	1 2 9	95	1 15 8	2 7 7	80,000	2,083 5 4	
46	0 15 4	1 3 2	96	2 0 0	2 8 0	90,000	2,343 12 0	
47	0 15 8	1 3 7	97	2 0 4	2 8 5	1,00,000	2,604 2 8	
48	1 0 0	1 4 0	98	2 0 8	2 8 10			
49	1 0 4	1 4 5	99	2 1 0	2 9 3			
50	1 0 8	1 4 10						

*Page 294—Appendix B.*

*Cancel this Appendix.*

*15th list—1-11-16.*

## APPENDIX BB.

**Rules regarding the grant of Exchange Compensation.**

His Excellency the Governor General in Council is pleased to prescribe the following Rules in regard to the grant of Exchange Compensation, in supersession of those published with Resolution No. 3624-A., dated the 18th of August 1893, and other orders on the subject.

2. His Excellency in Council takes this opportunity of declaring that the grant of Exchange Compensation is a provisional addition to salary, calculated on the difference between the gold value of half salary, at the market rate of exchange, and its value at a privileged rate which, for the present, is fixed at 1s. 6d. per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which 250l. converted at the privileged rate shall fall short of the equivalent of 250l. converted at the market rate.

3. The Government of India reserve to themselves full power at any time to reconsider the whole subject, without admitting any vested rights to receive the compensation in the form now sanctioned, or in any other form.

4. The object of granting Exchange Compensation is to secure certain classes of Indian public servants against serious depreciation of their emoluments by the fall in the sterling value of rupee salaries, so that they may be enabled to live according to their station and that the public service may continue to attract recruits of the same high quality as heretofore.

**RULES.**

I. The grant of Exchange Compensation is deemed to be justified on the considerations stated above, in the case of those public servants only who supply the indispensable European element in the administrative body of Indian officials.

II. The officers who fulfil the above conditions are—

- (1) Europeans appointed in England ;
- (2) Officers appointed as Europeans in India to offices in which European qualifications are held to be indispensable, or to services and departments in which a proportion of Europeans is held by the Government of India to be indispensable, and for the purpose of maintaining that proportion.

Europe, in the meaning of this rule, shall be deemed to include the English-speaking colonies.

III. The Government of India shall from time to time determine what are the offices or services in which European qualifications are deemed to be indispensable.

IV. (1) No person hereafter appointed in India to such an office or service shall be eligible for Exchange Compensation, unless, on appointment, he shall be declared eligible by a certificate granted by the Indian Government by or under which such appointment is made.

(2) The certificate will set forth the grounds upon which the holder is deemed to be a European of the class described in Rule 1.

(3) Such certificate shall not be given to any person who is qualified for appointment under 33 Vict., c. 3, sec. 6.

(4) The decision of the Government of India as to the granting or refusing of such certificate is final.

V. Exchange Compensation is not admissible to—

- (a) Persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case.
- (b) Persons serving under a contract in which their allowances are definitely fixed which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed.

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will under paragraph 3 of the Resolution publishing the Rules be entitled to Exchange Compensation Allowance if his salary is not fixed in sterling, and there is nothing in his agreement to exclude him from the allowance.

- (c) Persons who are not members of any regular Service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their profession.
- (d) Members of the Political Department of the Government of India except those substantive or officiating in the grades of Resident.

VI. If any part of an officer's salary is fixed in sterling, and is converted into rupees at the rate of exchange fixed annually for the adjustment of transactions between England and India, the allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.

When a wound or good service pension due to an officer serving in India is received by him in sterling in England, an abatement should be made from the Exchange Compensation drawn in India, the amount of the abatement being equal to the amount by which the equivalent of the sterling pension at the official rate of exchange is exceeded by that at the market rate fixed for the quarter for the payment of Exchange Compensation.

*Subsidiary Rules.*

VII. The allowance is granted in the form of a percentage on the officer's salary, which will be calculated by the Comptroller General each quarter, and notified by him about the 15th day of the final month in the preceding quarter. Subject to the limits prescribed in clause 2 it will be based on the amount by which the average demand rate of exchange in Calcutta during the quarter ending on the date named falls short of the privileged rate of exchange.

VIII. The percentage fixed for any quarter is applicable to all payments of salary falling due during that quarter. Thus the percentage for the July to September quarter applies to salary payable between the 1st of July and 30th of September, which ordinarily is the salary for June, July and August.

When salary is drawn for a portion of a month Exchange Compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

IX. The allowance is payable, month by month with pay, and under the rules under which pay is drawn; and it will be charged as pay, but under a separate detailed head. In the case of officers whose emoluments are governed by the Civil Service Regulations, the allowance is admissible only on salary as defined in Article 38. In the case of officers whose emoluments are governed by the Indian Army Regulations, it is admissible only on pay, Indian allowances, and Staff pay.

Deputation allowance does not come within the definition of "salary" in Article 38 of the Civil Service Regulations, and consequently Exchange Compensation is not admissible in respect of it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation.

X. Exchange Compensation is admissible on leave allowances fixed in rupees and drawn in India.

XI. Exchange Compensation is not admissible, under the orders of the Government of India, to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of it to such officers under the present rules and restrictions. But it is in each case for the foreign employer to decide in the first instance

*Substitute the following for Rule VIII :—*

VIII.—The percentage fixed for any quarter is applicable to all salaries actually drawn during that quarter. Thus the percentage for the July to September quarter applies to salary drawn between the 1st of July and the 30th of September.

When salary is drawn for a portion of a month, exchange compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced:

NOTE.—The above rule will have effect from the 1st December 1917, but salaries which were due for payment before, but were or are drawn after, the 1st December 1917 will carry exchange compensation allowance at the rate in force before that date.

*Page 296, Appendix BB., Rule VII.--*

*Substitute the words 'Controller of Currency' for the words  
'Comptroller General' in line 2.*

*[20th List—2-1-18.]*

*Page 296, Appendix B.B., Rule X—*

‘Add the following after the word India :—

“And also on the Privilege leave allowances drawn at the Home Treasury in the case of combined leave in England.”

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Page 297, Appendix BB<sup>1</sup>, Para. 3—

*Add the following as (h) in the list :—*

(h) Indo-European Telegraph Department.

*2nd List—1-6-13.*



whether he is willing to grant the allowance or not. If he signifies his desire to give the allowance, the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance.

XII. Family remittances of pay are not permissible to any officer who is, at the time in respect of which the pay is due, in receipt of Exchange Compensation.

XIII. These Rules shall come into force with effect from the 1st of April 1897, provided that officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of the claim to the allowance.

## APPENDIX BB.

*Resolution by the Government of India, in the Finance Department,  
No. 3543-Ex., dated the 7th June 1907.*

### Modification of the Rules relating to claim to exchange compensation allowance of officers appointed under contract in England.

The rules and orders regarding exchange compensation allowances promulgated with the Resolutions by the Government of India in the Finance and Commerce Department, No. 2422-Ex., dated the 31st May 1897, and No. 3692-Ex., dated the 22nd August 1898, provide that a European appointed in England is entitled to the allowance unless his salary is fixed in sterling, or unless he is specifically excluded from it by the terms of his engagement. His Excellency the Governor General in Council is now pleased to direct that henceforth no person appointed under a written contract in England shall be entitled to exchange compensation allowance unless he is explicitly admitted thereto under the terms of the contract or unless the appointment which he holds gives him a claim to the allowance under any general rule or decision of the Government of India. Officers appointed to posts not forming part of any regular service stand in a special position, being in the absence of any special provision in their contracts, *prima facie* eligible for the allowance if appointed in England before the 7th June 1907, but ineligible if appointed on or after that date.

The following statement shows the services or branches of services in which officers appointed in England are to be held to be eligible in the absence of any special disqualification (which may be either personal or official) to draw exchange compensation allowance.

#### 1. Judges of High and Chief Courts.

2. Military officers on salaries not fixed in sterling (except those employed in the Imperial Service, Survey of India Department otherwise than a Surveyor General), Departmental officers with honorary rank, Departmental warrant officers (except those of the Army Clothing Department), Soldier Mechanics of the Ordnance Department in India and Non-Commissioned officers employed in Military Grass and Dairy farms.

#### 3. Officers of the—

- (a) Indian Civil Service.
- (b) Indian Educational Service.
- (c) Indian Medical Service.
- (d) Civil Veterinary Department.
- (e) European Gardeners' Service.
- (f) Superior-Revenue establishments of State Railways on salaries less than Rs. 500 a month.
- (g) Marine Department.

(h) Indo-European Telegraph Department

*See Staff*

## APPENDIX BBB.

*List of appointments the holders of which for the time being are to be deemed as "Heads of Departments" for purposes of the Civil Service Regulations and Civil Account Code so far as they relate to Imperial expenditure :—*

HOME DEPARTMENT	Superintendent, Port Blair; Director General, Indian Medical Service; High Court, Calcutta; and Director, Criminal Intelligence.
EDUCATION DEPARTMENT.	Lord Bishop of Calcutta; Sanitary Commissioner with the Government of India; Board of Examiners; Vice-Chancellor, Calcutta University; Director General of Archaeology; and Council of the Imperial Library.
FOREIGN DEPARTMENT	Resident in Kashmir; Resident in Nepal; Resident at Baroda; Political Resident in the Persian Gulf; Political Resident in Turkish Arabia; Inspector General, Imperial Service Troops; Political Officer in Sikkim; and his Britannic Majesty's Consul-General in Khorasan.
DEPARTMENT OF COMMERCE AND INDUSTRY.	Director General of Posts and Telegraphs; Director, Geological Survey of India; Commissioner of the Northern India Salt Revenue; and the Controller of Printing and Stationery in India.
DEPARTMENT OF REVENUE AND AGRICULTURE.	Surveyor General of India; Inspector General of Forests; Director General of Observatories; Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa; the President, Forest Research Institute; and Principal, Imperial Forest College, Dehra Dun.
RAILWAY DEPARTMENT.	(1) The Manager (in cases where he does not already exercise the power of a Local Government) and (2) the Engineer-in-Chief in each of the three State Railway Lines, viz., the North Western Railway, the Eastern Bengal State Railway and the Oudh and Rohilkhand Railway; the Engineer-in-Chief of each line under construction or survey (in cases where he does not already exercise the powers of a Local Government), and the seven Senior Government Inspectors of Railways at Calcutta, Lucknow, Lahore, Bombay and Madras.
FINANCE DEPARTMENT	Comptroller and Auditor General; Inspector General of Excise; all Accountants General (including Accountant General, Railways, and Accountant General, Post Office and Telegraphs) and Comptrollers; Examiners of Accounts, Military Works Services and State Railways; and the Government Examiners of Railway Accounts.

*Page 298, Appendix BBB.—*



*Delete this Appendix.*

*(21st List—2-4-18.)*

Appendix BBB, page 298 (as amended by the first list of corrections)—

*Under Finance Department for the words "the Head Commissioner" substitute "Controller of Currency"*

*7th List—15-1-15.*

*Page 299, Appendix B. B. B. B.—*

*For the words “ of coolies engaged on Public W  
daily or monthly wages and audited by the Civil Accour  
in lines 3, 4 and 5 of Clause (a) substitute “ of coolies e  
the Civil Department on manual labour and paid  
monthly.”*

*Page 298—Appendix B. B. B.*

*Cancel the word " and " in the fourth line and put a semi-colon after the words 'Imperial Library' at the end of the entry against 'Education Department' and add the words ' and Educational Commissioner with the Government of India.'*

*15th list—1-11-16.*

Page 298, Appendix BBB—

*Heads of Department under the Finance Department :—*

FINANCE DEPARTMENT	Comptroller and Auditor General; all Accountants
	General, Comptrollers and Examiners of Accounts; <del>the</del>
<i>controller of currency</i>	Head-Commissioner and Commissioners of Paper Cur-
	rency, and Mint and Assay Masters.

*1st List—10-3-13.*

*Page 299, Appendix B. B. B. B., Clause (a)—*

For the existing note 2 *substitute* the following:—

“The rule in clause (m) of this Appendix does not apply to contingent payments on account of establishments paid for under this Clause.”

*5th list. 1-4-14.*



appendix BBBB, page 299, clause (a), Note 3—

*For* “Head Commissioner” *substitute* “Controller of Currency”

## APPENDIX BBBB.

[See Chapter 6 (Art. 98, Vol. I, C. A. C.)]

## Sundry Rulings relating to Contingent Charges.

- (a) Salaries and fixed allowances
- No salary charges of any kind (except for pay of hot-weather establishment, of karawas or crop-watchers in Baluchistan, of coolies engaged on Public Works on daily or monthly wages and audited by the Civil Account Officer, of temporary Field establishment of Surveys and Settlements, of all sweepers whether whole-time servants or otherwise in the Civil Department and at the discretion of the Local Government of such other classes of menials, e.g., cooks, dhobies, tailors, syces, grass-cutters, etc., as the Local Government has from time to time ruled to be ineligible for pension or as it may in future declare to be non-pensionable) and no additions to pay may be charged as contingent expenditure or included in contingent bills, not even pay of peons in hospital; such charges should be drawn on separate bills. Fixed travelling allowance and house-rent, etc., should be drawn along with the pay of an officer.

NOTE 1.—Local Governments and Administrations may, subject to any restrictions they may desire to impose, delegate to heads of offices subordinate to them, who are entitled to draw contingent bills, the authority to make small monthly payments to menials for supplying drinking water or for dusting offices provided that—

- (a) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any time at the discretion of the head of the office;
- (b) the allowance will not count for leave allowances or pension.
- (c) In the case of menials already in permanent employ in receipt of a monthly rate of pay, the payments must not exceed a sum of Rs 2 a month in any one case, and the head of the office must, in sanctioning any such payments, record his reasons therefor, and must satisfy himself—

- (1) that the work to be done is really necessary;
- (2) that it is outside the regular duties of a menial on the permanent establishment; and
- (3) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency.

2. Annual statements of payments thus made should be submitted to the Local Government for scrutiny.

3. The Departments of the Government of India exercise the powers of a Local Government for the purpose of this rule.

NOTE 2.—The limitation imposed upon recurring payments by ~~Exception (a) to Article 98 (m)~~ does not apply to contingent payments on account of establishments paid for under Article 98<sup>1</sup>(a).

NOTE 3.—The <sup>Comptroller General</sup> ~~Head Commissioner~~ exercises as regards both his own office and the <sup>Comptroller</sup> ~~Head Commissioner~~ <sup>of Accounts</sup> offices subordinate to him, the power conferred on Local Governments of treating the pay of sweepers and of other classes of menials as a recurring contingent charge. The <sup>Mint</sup> ~~Assay~~ Masters, Calcutta and Bombay, exercise the same powers as regards the Calcutta Mint, the Bombay Mint, the Assay Office, Calcutta, and the Assay Office, Bombay, respectively.

- (b) Hot-weather establishment Hot-weather establishment and fittings are a Government charge, subject to the control of the Local Government. The Inspector General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director General of Observatories exercise the powers of a Local Government for the purpose of this rule. The Comptroller General and the Head-Commissioner of Paper Currency is authorised to allow remuneration to punkha-pullers in Civil Account and Currency offices, at the rates sanctioned by the Local Government for their employes. The Director, Central Research Institute, also exercises the powers of a Local Government in this respect on the understanding that hot-weather establishments are only to be allowed to officers of the Institute when they are employed in places where such establishments are allowed by Local Governments to Provincial Officers and that the rates paid are not to exceed the rates sanctioned by Local Governments for those places.

- (c) Section-writing and copying No charge may be made for section-writing, i.e., for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men; the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid and the amount of matter. No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the Local Government, and no periodical allowance may be charged as section-writings.

NOTE.—Heads of Departments including in this term Collectors and District Magistrates and District and Sessions Judges may be empowered by Local Governments to sanction such charges within Budget limits and subject to the proviso contained in the closing paragraph of the above rule.

- (d) Official publications.

Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc., may be supplied to offices, the cost of which is charged to Imperial or Provincial Revenues, only under instructions from the Departments of the Government of India, Local Governments or officer to whom the power to purchase books, newspapers and other publications has been delegated. In such cases, no payment should be required for books of this class. Local Fund Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

Official publications\* (other than parliamentary papers) published in England should be procured by Departments of the Government of India, and by Local Governments and Administrations requiring them for their own use and for the use of the officers subordinate to them, by indent: forwarded to the

\* The following are not to be considered official publications:—

Acts of Parliament (except Mutiny Acts, which the Secretary of State will supply):—

London Gazette.  
War Office Army List.  
British Postal Guide.  
British Code List.  
Royal Navy List.  
Mercantile Navy List.

Appendix BBBB, page 300, clause (b)—

*In lines 9 and 10 for "Head Commissioner of Paper Currency is" substitute "Controller of Currency are" and in line 12 insert "respectively" after "Currency offices"*

address of the Assistant Under Secretary of State for India; the revenues (Imperial or Provincial) to which the cost is chargeable, and, if Imperial, the head of account or grant to which it is debitable, being specified in the requisition.

Parliamentary papers required for Departments and officers elsewhere than in the Presidencies of Madras and Bombay will be supplied as published by the Secretary of State to the Home Department of the Government of India under the terms of his despatch No. 5, dated the 13th January 1876. All communications regarding their distribution should be made to the Secretary to the Government of India in the Home Department.

Parliamentary papers required by the Governments of Madras and Bombay should be obtained direct from the Secretary of State.

It is left to the Local Governments, if they consider it necessary to do so, to lay down rules under which official and other publications may be obtained by local bodies. In all cases the expense will be borne by the local funds.

*Exceptions.*—The Indian Postal Guide and the Government Telegraph Gazette and Telegraph Guide should be obtained from the Post and Telegraph Department respectively on cash payment by officials and others requiring them.

Publications like the Madras and Bombay Army Lists which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the department concerned.

(e) Books, newspapers, etc.

Books and newspapers or other periodical publications whether published in or out of India, shall not be purchased, or subscribed for, at the public expense by any public officer, without the previous sanction of the Local Government, or in the case of officers under the Government of India, of the Department to which the officer is subordinate. In modification of the orders contained in the Resolution of the Government of India in the Department of Commerce and Industry, No. 4465—4498-37, dated 28th May 1907, Local Governments and Departments of the Government of India are authorised to delegate to such Heads of Departments and other officers under them, as they may select, the power to purchase for their own use books, newspapers or other publications, and to sanction such purchases for the use of officers subordinate to them. Officers of the Accounts Department are enjoined to require proof of the necessary sanction before admitting charges of this character.

The purchase of books for regimental schools, regimental and prison libraries and military offices is governed by rules on the subject laid down in India Army Regulations.

Books for the Education Department should be obtained under the present rules and usage of the several Local Governments concerned.

The several Departments of the Government of India, the Local Governments (except the Governments of Madras and Bombay), and Administrations, all Heads of Departments, and all Officers to whom the power to purchase books and news-

papers or other publications has been delegated under the terms of the Resolution No. 4465—4498-37, dated the 29th May 1907, as modified by Resolution No. 6802—6848 63, dated the 20th July 1908, should make their own arrangements direct with Agents or publishers for the supply of such newspapers, periodicals and books as may be required for their use and for the use of officers subordinate to them.

The sanction for the supply should be communicated to the Audit Officer who will audit the charges in the same way as other items of recurring contingent expenditure. \*Large payments to suppliers out of India will be made by Bank drafts to be obtained, if necessary, through the account officers; but the ordinary method of remittance will be by inland or foreign money or postal orders.

Payments for Books and Maps procured from abroad should by preference be made in India either through an agent or a bank on bills drawn by the supplier. When this is not practicable the remittance should be made invariably through the Local Accountant General, who should be responsible for purchasing the bills.

Judicial Officers may purchase books suitable for a Law library, within their Budget allotment, without obtaining previous sanction of Government.

NOTE.—This article does not apply to maps supplied by the Survey Department for which there is a set of rules issued by the Surveyor General, which is published at pages 964 and 965 of Part II of the *Gazette of India*, dated 6th September 1902.

(f) Stationery and Rubber Stamps. Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible, unless specially sanctioned by the Local Government.

NOTE.—Local Governments are authorised to delegate to any of their subordinate officers, whom they may select, the power to sanction petty local purchases of stationery and rubber stamps, up to a limit of Rs20 in each case. Heads of Imperial Departments are likewise empowered to sanction local purchases of stationery to the same extent.

Charges for country stationery and carriage of stationery in the larger offices, as for instance, district offices, come under a separate major head "Stationery and Printing," and should be drawn on a separate bill.

(g) Postage labels

Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(h) Country scales

Country scales are quite good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

(i) Liveries (Imperial)\*

Liveries, when the charge is Imperial, are supplied to messengers, other than those on the Viceroy's staff or in the Political and Postal Departments (for which special rules exist), under the following rules :—

(i) To messengers in personal attendance on a Member of Council, Additional Member of Council, Secretary or other gazetted officer of the Secretariat of the Government of India, the Adjutant-General, the Quarter-Master General, or, other officer of the Army Head-Quarters, or other officers who may from time to time be brought under

*Page 302, Appendix B. B. B. B. Clause (e).*

*Expunge the sixth paragraph of this clause.*

*[16th List—2-1-17.]*

*Pages 302, 303, Appendix B. B. B. B., Clause (i) (i)—*

*In twelfth line on page 303 for Rs. 30, substitute Rs. 45.*

*[10th list—1-10-15.]*



*Page 303, Appendix B. B. B. B., Clause (i), Item (ii)—*

Insert the following as a note under the above item.

NOTE:—The supply of liveries to the peons of the Comptroller General's office is regulated under special orders.

[10th list—1-10-15.]

Appendix BBBB, page 303, clause (i) (iii)—

*Substitute the following for the 1st sentence:—*

“ Subject to any special orders by competent authority an inferior servant who is attached to an establishment located on public grounds at a hill station and who is not entitled to livery, may be provided with warm clothing costing Rs7-8 a year or Rs15 every second year, and with a blanket costing Rs2-8 every year.”

*7th List—15-1-15.*

these rules by the Government of India, liveries may be supplied once every year except in the following cases in which the livery may be renewed at once :—

(a) Where the livery has been destroyed or lost through accident and not through carelessness on the part of the messenger.

(b) Where a messenger is appointed in succession to a deceased messenger.

The limit of cost is R22-8 for a messenger, and R30 and R60 for jemadars, according to the rank of the officer on whom they attend.

(ii) Other offices should be brought under the rule issued by the Local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the Local Government which should state the rules issued by it.

(iii) ~~Any inferior servant attached to an establishment located on public grounds at a hill station may be provided with warm clothing, costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year. Warm clothing at a cost not exceeding R10 a year may also be supplied under the sanction of the Agent to the Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed R20 a month and who is not entitled to livery.~~ *am ed*

The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

Charges for liveries and warm clothing should always be supported by certificates to the effect that the incumbents of the appointments held by the messengers for whom liveries are charged have not been supplied with liveries during previous 12 or 24 months, as the case may be. Full details, supported by the proper vouchers as to the number of liveries and the rate at which paid for, should also be stated in the bill.

#### (j) Liveries (Provincial) \*

Where the charge is Provincial, liveries may be supplied under rules issued by the Local Government, which rules should (1) name the offices the messengers of which may be supplied with liveries; (2) state the frequency with which each messenger of those offices may be supplied with liveries; and (3) lay down maximum limits for the cost of each livery. The rules should require the officers, who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed. Warm clothing

\* The belt and badge ordinarily worn by peons are not included in the term livery.

may be supplied under orders of the Local Government to watchmen, guards, and other menial servants requiring it.

*\* clause of this App.* N.B.—The rule as regards the submission of certificate and details in ~~Form No. 11~~ also applies in the case of liveries (Provincial).

(k) Supply of Articles for the public service.

*\* S. 11*

*general*  
Subject to the provisions of the rules specified below, and to any instructions regarding specific articles which have been, or may be, issued by the Government of India from time to time (e.g., those relating to the supply of stationery), the following are the rules relating to the supply of articles required for the public service :—

**RULE 1.—Articles manufactured in India from Indian materials.**

All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India, should, by preference, be purchased locally, provided that the quality is sufficiently good for the purpose and the price not unfavourable.

**RULE 2.—Articles manufactured in India from imported materials.**

All articles manufactured in India from imported materials should, by preference, be purchased in India subject, however, to the following conditions :—

- (a) That a substantial part of the process of manufacture of the articles purchased has been performed in India.
- (b) That the price is as low as that at which articles of similar quality can be obtained through the India Office.
- (c) That the materials employed are subjected to such inspection and tests as may be prescribed by the Government of India.

**RULE 3.—Articles which are not manufactured in India.**

Articles which are not manufactured in India should be obtained by indent upon the Store Department of the India Office, except in the following cases :—

- (a) When the articles are already in India at the time of order and the cost of the supply does not exceed the limits prescribed in Rule 9.
- (b) In the case of important construction works let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contracting firm, subject to the following conditions :—
  - (i) That the firm is approved by the Government of India and is included in the list of firms so approved.
  - (ii) That the materials are subject to the current specifications and tests prescribed by the Government of India.

**RULE 4.—Particular articles which may be purchased in India.**

The following articles, whether manufactured or produced in India or not, may be purchased in India :—

- (a) Those of a perishable nature.
- (b) Explosives.

*For Rule 3 (a) substitute the following :—*

- (a) When the articles are already in India at the time of order, and their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the India Office, and the cost of the supply does not exceed the limits prescribed at the end of Rule 13.

*Rule 4.—From the preamble omit the word “Particular” and make “a” of “articles” capital.*

*(ii) In the text after the word “India” in line 3 substitute comma for colon, and add—“provided that the quality required is obtainable”.*

*Page 304, Appendix B. B. B. B., Clause (j)—*

In line 2 of the "N. B." under this clause for the words  
"Article 98 (i)" *substitut e* "Clause (i) of this Appendix."

*5th list, 1-4-14.*

# Appendix BBB.—Sundry Rulings relating to Contingent Charges—

## Page 304.—(k) Supply of articles for the public service—

*In line 1 before the word "rules" insert "general". After "rules" in line 6 add "relevant from the accounts point of view." After "service" in line 7 add "G. I., C. & I. Dept., Resolution No. 6847—6892-33, dated 12-9-12."*

• *For* "Provincial Directors of Agriculture" *read* "Directors of Agriculture."

*For* "Director of Public Instruction, Bengal, for the mining classes in the coal fields" *read* "Directors of Public Instruction."

*For* "Sanitary Commissioner, Madras, as the principal working member of the Malaria Board" *read* "Sanitary Commissioners."

*Insert the following as Rule 14:—*

*Rule 14.—Power to sanction departures from the rules.*

The Government of India have power to sanction departures from the rules in cases in which such departure is absolutely unavoidable, subject to a report to the Secretary of State if the expenditure exceeds ₹10,000.



(k) Supply of Articles for the public service.

*Substitute the following for the preamble:—*

The supply of articles for the public service in India are subject to the rules specified below and also to any subsidiary instructions regarding specific articles which have been or may be issued by Government of India from time to time (e.g., those relating to the supply of stationery). The rules specified here have been sanctioned by the Secretary of State, but the Government of India are authorised to sanction departures from these rules in cases in which (a) such a departure is absolutely unavoidable, (b) expenditure has been irregularly incurred and there is no alternative but to condone the irregularity, provided in both cases that when the expenditure involved exceeds ₹10,000 the matters should be reported to the Secretary of State.

*Rule 2.—Insert the following Note :—*

NOTE.—The term “a substantial part of the process of manufacture” in clause (a) means that a substantial part of the preparation of the finished article must be performed in India, whether from raw materials or from component parts obtained in a finished state from other sources.

Rule 3. —Clause (b) (1) : continue this clause by adding the following words “*vide* Schedule B, Appendix 30, P. W. D. Code, Volume III.”

*Add the following Note under this rule :—*

NOTE.—Articles of clothing and equipment of European manufacture required for the Burma Police Department may be procured for the present without the intervention of the India Office.

Rule 4.—In the heading as well as in the second line substitute “should” for “may,” for the proviso introduced by the first list of corrections read “provided that they comply with the current specifications, are of the requisite quality and can be obtained at a not unfavourable price.”

*Substitute the following for clause (f) :—*

(f) “Plant and materials for electric installations intended to take current from existing centres; and small electrical power and lighting plants

of not more than 25 kilowatt capacity, which involve the provision of generators and cables for distribution, provided they comply with current specifications and tests prescribed by the Store Department India Office."

*Insert the following new clauses as (j) and (k) and re-number the clause (j) as (l) :—*

(j) British Columbian timber.

(k) Plant and materials for small gas installations the cost of which does not exceed Rs15,000.

Rule 5.—Substitute "Rule 13" for "Rule 9." Rule 7. Clause (iii). Substitute "Rule 13" for "Rule 9" clause (V). Substitute the following for this clause :—

(V) China glass, cutlery, plate, crockery and perishable fabrics, including linen, for residences which are furnished by Government."

*Insert the following new clause (x) :—*

"Articles required for Viceregal residences in special and urgent cases."

Rule 12.—For the No. and date of the Commerce and Industry Department Resolution, as amended by the 1st list of corrections, read No. 5829-5876-11, dated 24th July 1918."

*Insert the following Note :—*

~~"NOTE.—By 'important iron or steel work' are meant articles of iron or steel, which from important components of the project in hand, e.g., bridge girders and roof trusses, built up in the firm's workshops and supplied ready for erection, in such sections as may be convenient, and rolled steel beams, rails or other sections cut to length or otherwise prepared at the firm's workshops to suit the indenting officers' requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of a project, shall be obtained only from firm which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture, subject to the usual specifications."~~

Rule 13.—*Add the following entry to the list of officers :—*"Superintendent of Port Blair."

*Insert the following Note 1 under Rule 13 and re-number the existing Note as Note 2 :—*

NOTE 1.—The above are subject to the rules of the budget system. No sanction may be given which involves expenditure from the budget grant of any future year. In Note 2, as read, make the following amendments :—

*For "Industries."*

*"Direct Honorary Director of Fisheries, Madras," read*

*"Omit "Director of Industries, United Provinces."*

*For "Principal of the Training College, Lahore," read "Principals of Training Colleges."*

*For "Principal, Bombay Veterinary College," read "Principals of Veterinary Colleges."*

*Rule 5.—For “R50” in line 11 read “R750.”*

*Rule 7.—Insert the following under clause (vii) at page 306:—*

*(vii) Such articles as Superintendents of Vaccine Depôts may require for the preparation of vaccine lymph (e.g., lanoline and glycerine).*

- (c) Block tin.
- (d) Wines and Spirits and English-bottled beer for the use of Government Hospitals in India.
- (e) Kerosine oil.
- (f) Plant and materials for electric lighting installations intended to take current from existing centres. The local purchase of electric power-plant which involve the provision of generators and cables for distributions is not, however, permissible under this clause.
- (g) Australian timber.
- (h) Australian copper.
- (i) Italian marble.
- (j) Such other classes of articles as may from time to time be prescribed by the Government of India. All such cases should be reported to the Secretary of State for his information.

NOTE.—Purchases made under this rule are not subject to the condition that the articles must be in India at the time of order.

#### RULE 5.—*Special Purchases in India.*

When serious inconvenience to the public service would be caused by waiting to obtain an article from England through the Director General of Stores, or when owing to the greater promptitude of supply, an economy can be effected by purchasing in India articles which under the foregoing rules should be obtained through the Store Department the purchase may be made in India, subject to Rule 9 provided that the articles are already in India at the time of order, but in such cases if the value of the articles exceed ~~Rs 50~~ the sanctioning officer should place on record the reasons which make the local purchase desirable.

This record shall be available for the information of the Accountant General, the Examiner of Accounts or the supervising officer when required.

#### RULE 6.—*Inter-departmental purchases.*

Nothing in these rules is to be deemed to prohibit the purchase of stores of European manufacture by one Department or Railway from another.

#### RULE 7.—*Method of obtaining Stores not purchased in India.*

All articles which under the foregoing rules are not to be bought in India should be obtained by indent on the Store Department of the India Office, except any which the Secretary of State may have specially authorised the Government of India or its officers to purchase direct outside India. Such purchase is at present permissible in the case of the following articles :—

- (i) Seeds.
- (ii) Cinchona bark.
- (iii) Articles for experimental or research purposes required by officers approved by the Government of India from time to time. A list of the officers thus approved is given in Note to Rule 9 below.

*See slip book  
on page 305*

- (iv) Excise instruments and apparatus required by Provincial Excise Departments for experimental or research purposes.
- (v) China glass, cutlery, plate and crockery for the residences of Heads of Provinces.
- (vi) Australian timber.
- (vii) Australian lead.

NOTE 1.—Payments for stores purchased under this rule should be made direct to the suppliers by the purchasing officers.

NOTE 2.—The power conferred by Rule 7 (iii) and (iv) above covers the purchase through local agents of articles required for experimental or research purposes.

*See slip*  
RULE 8.—*Firms from which iron and steel may be bought in India.*

Important iron and steel work, if purchased in India, should only be obtained from firms approved by the Local Government or Administration. A list of approved firms is given in Commerce and Industry Department Resolution No. 4941—4988-102, dated 14th July 1909.

RULE 9.—*Financial limits on powers of officers to make purchases in India.*

In the case of purchases made under Rules 1, 2 and 4, an officer's powers of purchase extend to the ordinary limits to which he is empowered to enter into contracts. But in the case of purchases made in India under Rules 3 (a) and 5, the limits for expenditure on any one article or any number of similar articles purchased at one time are as follows :—

(a) *Civil Departments.*

	R
(i) Heads of Departments, Commissioners of Divisions and other officers of or above the rank of Collector whom the Local Government may select	250
(ii) Other officers authorised to incur expenditure	50
(iii) Controller of Printing, Stationery and Stamps	1,000
(iv) Local Government or Administration :—	
1. In case of purchases made under Rule 3 (a)	3,000
2. In case of purchases made under Rule 5	Full Powers.

The powers of a Local Government are also exercised by the following officers :—

Surveyor General of India.  
Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.  
Director-General of Observatories.  
Director-General of Posts and Telegraphs.  
Political Resident, Persian Gulf.

NOTE.—The Comptroller General and the Accountants General can purchase in the local market any one articles of European manufacture or any number of articles of the same description not exceeding Rs250 in value.

NOTE 2.—The Officers named below may obtain direct from manufacturers or dealers in England, America, Japan or any other foreign countries such articles as they may

*Insert the following after Rule 7 :—*

\* \* \* \* \*

*Rule 10.—In all cases in which the selection of source of supply depends upon comparison of prices, the procedure to be adopted for such a comparison is as follows :—*

- (i) A reference should be made to Home prices as shown in the Rate Lists, and freight should be added at the lowest rates paid by the India Office together with 13s. 4d. per £100 for interest, 2s. 2d. per £100 for insurance, and 3d. per ton for freight brokerage.
- (ii) In cases of import contracts the prices ruling in the English market should be ascertained by telegraphic reference to the Director General of Stores.
- (iii) In cases where the necessary information as to Home prices is not available from the Rate Lists, the purchase in India shall be subject to the condition that the price is not unfavourable.
- (iv) In order to arrive at the market value at an Indian port of the article imported from England the following charges shall be included :—
  - (a) Landing, wharfage, and port charges as shown in the Rate Lists.
  - (b) Customs duty as shown in the Tariff to be applicable to the article in question, to be calculated on its cost *plus* the additional charges mentioned in the earlier part of this rule.
- (v) The cost of carriage to site from port or place of manufacture, as the case may be, shall be taken into account.

*Page 306, Appendix B. B. B. B. —*

*Add the following to the list of officers under the Note to Rule 13 as amended by the 1st list of corrections :—*

*“ Chief Malaria Medical Officer, Punjab.”*

*6th list—1-8-14.*



Page 306, Appendix BBBB—

(k) Supply of Articles for the public service.

*Rule 7 (v) :—*

*After “ crockery ” insert a comma and add “ and linen ”*

*2nd List.—1-6-18*

Appendix BBBB, page 306, clause (k), Rule 13—

*Add the following to the list of officers in the Note to Rule 13:—*

“ Chief Conservator of Forests, Burma.”

*7th List—15-1-15.*

Page 306, Rule 9—

*For "RULE 9" read "RULE 13." Omit Note 1 under this rule and  
also "2" from "NOTE 2."*

*Page 306, Appendix BBBB.—*

*Substitute the following for Rule 7(IX) of this Appendix, introduced by the 2nd List of Corrections, dated the 1st June 1913, retaining note 3 under it :—*

Rule 7(ix) "Chemicals and scientific instruments which do not require careful inspection and testing or which are of standard descriptions usually quoted by well-known firms, provided that the articles cannot be procured from the Medical Store Depôts.

*(21st List—2-4-18.)*

Page 306, Appendix BBBB, clause (k)-

*Insert the following as Note 3 under rule 13 of this clause:—*

NOTE 3 —The financial limits imposed under this rule in respect of purchases made under Rule 3 (a) and (5), do not apply to the purchase of articles required on mobilisation, or during the continuance of military operations.

*8th List—1-4-15.*

Page 306, Rule 8~~a~~

*For "RULE 8" read "RULE 12." In line 4 omit the full-stop after "Administration" and add "and entered in a schedule as corrected from time to time by the Government of India."*

*For the existing reference quoted in line 6 of this rule to Commerce and Industry Department Resolution, read "No. 6847—6892-33, dated 12-9-12."*

(k) Supply of articles for the public service.

**RULE 7.**—*Insert the following under clause (viii) of page 306 as amended by the 1st List of corrections, dated 10th March 1913:—*

(ix) Chemicals and Scientific apparatus of small value required by Government Schools and Colleges, which do not require careful inspection and testing.

**NOTE 3.**—The Institutions, empowered by Rule 7 (ix), above, are required to see that the suppliers ship the stores and are made responsible for packing them in such a manner, as to ensure safe transit and that payment is deferred until the articles have been received and found satisfactory.

*Page 307.—Omit Note 2 on this page under the list of officers.*

*1st List—10-3-13.*

Appendix BBB, page 307—

*Add the following to the list in Note 2 to Rule 9 :—*

Director, Madras Cinchona Department.

*1st List—10-3-13.*



*Page 307.—In the list of officers under Note 2 to Rule 9 add the following:—*

Director of Public Instruction, Bengal, for the mining classes in  
the coal-fields.

Director of Industries, United Provinces.

*Page 307—Appendix B. B. B. B.*

*Add the following entry to the list of officers in note 2 to Rule 13 of this Appendix :—*

*“Inspector of Science and European Schools, Central Provinces,”*

*15th list—1-11-16.*

*Page 307, Appendix B. B. B. B., Clause (n)—*

In line 3 of the note under this Clause for the words "Article 98 (o), Civil Account Code" *substitute* "Clause (o) of this Appendix."

*5th list, 1-4-14.*

require for experimental or research purposes, within the limit of the funds annually allotted to them for the purpose in the Budget.

Superintendent, X-Ray Institute.  
 Chemical Examiners.  
 Superintendents of Vaccine Depôts.  
 Principals of Medical Colleges.  
 Superintendents of Medical Schools.  
 Directors of Bacteriological, Pathological or Research Laboratories, including officers in charge of Divisional and Brigade Laboratories.  
 Principals of Arts Colleges.  
 Principals of Technical and Industrial Institutes.  
 Director of Industrial and Technical Inquiries, Madras.  
 Honorary Director of Fisheries, Madras.  
 Principal of the Central Training College, Lahore.  
 Principal, Bombay Veterinary College.  
 Surveyor-General of India.  
 Inspector-General of Forests.  
 Director-General of Observatories.  
 Director of Botanical Survey.  
 Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.  
 Imperial Bacteriologist, Civil Veterinary Department.  
 Imperial Agricultural Chemist.  
 Imperial Mycologist.  
 Imperial Entomologist.  
 Provincial Directors of Agriculture.  
 President of the Imperial Forest Research Institute.  
 Principal of the Imperial Forest College.  
 Director, Geological Survey of India.  
 Railway Board.  
 Sanitary Commissioner, Madras, as the principal working member of the Malaria Board.  
 Officer in charge of the Experimental Sewage Installation at Poona.

NOTE 2.—Local Governments may authorise Medical officers in charge of Presidency State Hospitals or Lunatic Asylums, Civil medical officers in charge of districts and whole-time Superintendents of Jails in their capacity as medical officers of Jails and Jail Hospitals to purchase medicines locally in cases of exceptional illness and in order to meet extraordinary demands up to a limit of Rs100 in each case: provided that such medicines are not usually supplied by the Medical Store Depôts and that there is Budget provision to cover the cost.

- (l) Jail supplies and police clothing. Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments. See slip
- (m) Recurring charges . . . No charge which binds Government beyond a single payment, may be incurred without the sanction of Government.

NOTE.—The sanction of the Government is not required to the payment of Municipal or Cantonment taxes, whatever be their amount, when such taxes have been assessed by competent authority and the assessments certified to as required by Article 68 (c), Civil Account-Code. If, in any case, the head of a Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.

of this Appendix

*Exceptions.*—(a) All officers entitled to draw Contingent bills may incur recurring contingent charges up to R10 a month and to six months' duration subject only to the existence of the necessary budget provision, and to any restriction which the Local Government may desire to impose.

(b) Heads of Departments have been authorised by the Government of India to sanction the renting of ordinary office accommodation within the following limits.

When the accommodation is provided in a separate building. R100 a month.

When the accommodation is provided in a building partly used as a private residence. One half the total rent subject to a maximum of R45 a month.

(c) The Inspector General of Forests, the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, and the Director General of Observatories are authorised to sanction, up to a limit of R15 a month in each case, items of recurring contingent expenditure.

(n) Rent . . . . . The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. Post Offices engaged in receiving and delivering letters are exempt from this rule.

*This rule does not authorise payments or adjustments between departments.*

The responsibility for the recovery of rents for officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department (see Articles 1184 to 1190, Public Works Department Code, Volume I, Chapter XII), but in exceptional cases where the cost of a building has been treated as a Civil Charge, the Accountant General must take the necessary steps to see that the Executive Engineer of the division concerned is furnished with the necessary particulars.

*NOTE.*—Local Governments may delegate to Commissioners of Divisions, Heads of Departments, the Chief Justices of High Courts, the Chief Judges of Chief Courts, the Judicial Commissioner, Central Provinces, and the Revenue Commissioner, Baluchistan, the power to sanction, within the limit of budget provision, payment of rent on lands and buildings leased by Government up to a limit of R144 per annum in each case, subject to the condition specified above. Heads of Departments possess in addition to these powers, power to sanction house rent for ordinary office accommodation referred to in clause (m).

(o) Municipal and Cantonment taxes. . . . . Municipal taxes on a Government building other than military are paid by the department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings, steps should be taken to insure that the payments are not made after the buildings cease to be so occupied. Such taxes on military buildings are charged to the grant for Military Works. But in any case in which a lump sum is paid for all Government buildings or for a number of Government buildings in a municipality, it shall, provided the buildings are in the occupation of more than one department of Government, be paid in the Civil Department and debited to Miscellaneous. Charges on this account in respect of buildings which are borne on the books of the Public Works Department should be supported by a certificate

*Add the following as exceptions (d) and (e) to this clause :—*

*(d) Departments of the Government of India are empowered :—*

*(1) To sanction fixed recurring charges of a contingent character up to a limit of Rs. 200 a year in each case ; and*

*(2) To sanction telephone rents for connections with existing telephone systems whatever the amount.*

*(e) The heads of Imperial Departments enumerated in Part I of Appendix I-A, Civil Service Regulations, with the exception of the Director, Royal Indian Marine, are authorised to sanction telephone rents for connections of Government offices with existing telephone systems whatever the amount.*

Appendix BBBB, page 308, Exception (c), clause (m)—

*Add the words “ the Chief Inspector of Mines in India ” after the words “ Director of the Agricultural Research Institute, Pusa ” in line 2 of Exception (c).*

*7th List—15-1-15.*

Appendix BBBB, page 308—

*Add the following as Note 2 under clause (n), numbering the present note as Note 1:—*

“ NOTE 2.—The Director of Public Instruction, Madras, is authorised to sanction the payment of rent for lands and buildings leased on behalf of Government up to a limit of Rs100 per mensem, subject to the existence of budget provision and to the production of the Executive Engineer's certificate specified above, as to the necessity for renting the building.”

*7th List—15-1-15.*



*Appendix B: B. B. B., page 309, clause (t)—*

Insert the following note under this clause :—

Note.—With reference to Rule 1 of the Rules for the supply of Articles for the Public Service under clause (k) above, this clause is not to be read as implying that imported locks must necessarily be obtained in preference to suitable locks of high quality manufactured in India.

[9th list—1-7-15.]

from the Executive Engineer concerned, either accepting the assessment or stating that all legal means have been or are being taken to have excessive assessments reduced. In respect of other Government buildings the assessment should be certified to by the departmental officers concerned.

- (p) Fixtures and their repairs. Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.
- (p) (a) Electrical Installation. All works and repairs in connection with electrical installations to Government buildings should be carried out by, or through the agency of, the Public Works Department except in special cases under the orders of the Local Government. As a general exception to this rule the Telegraph Department is authorised to execute works and repairs in connection with installations in telegraph buildings, including residences forming part of, or adjoining office buildings, but not other residential buildings the case of which will be governed by the ordinary rule. In all cases the Department carrying out the work will bear the cost.
- (q) English churches. Rules regarding supply of articles to English churches are contained in Government of India, Home (Ecclesiastical) Department, Resolution No. 178, dated 21st May 1898, as amended by Home Department No. 397, dated 13th September 1907.
- (r) Postal commission. Payments for Postal commission on money orders and value-payable parcels can be passed as ordinary contingent charges, unless, in any case, the Head of the Account Office considers it necessary to require the sanction of the Local Government.
- (s) Telegrams. State messages may be classed as "express" or "ordinary" at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping expenditure as low as possible :—
- (1) A telegram should not be sent where a letter would serve the same purpose equally well.
  - (2) State telegrams should, as a rule, be sent in the "ordinary" class.
  - (3) Messages should be classed as "express" only—
    - (a) in cases of great emergency.
    - (b) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic.
  - (4) State telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted.
- (t) Chubb's locks. The local purchase of Chubb's locks is not admissible. Indents for them should be made on the Stationery Office and included in the general Stationery indent.

Note. see slip

- (u) Petty Construction and Repairs. Expenditure on Construction and Repairs executed by Civil Officers can be treated as Contingent Expenditure of the department incurring it and classified as Petty Construction and Repairs only when it does not exceed Rs. 2,500 in amount. When it exceeds that sum, it should be treated as Public Works Expenditure. These orders do not refer to the Forest and Salt Departments.
- (v) Type-writers . . . . . Type-writers and duplicators should be obtained through the Stationery Office, instead of by indent on the India Office, with the sanction in each case of the Government of India in the department concerned or of the Local Government, as the case may be, or in the case of departments, such as the Telegraph Department, to which the cost of stationery is directly charged, the Head of the Department. The cost will in cases where cash payment is made by the indenting officer under the arrangement sanctioned in Government of India, Finance Department, No. 4,966-A., dated the 30th September 1910, be debited to his contingent grant, but in other cases it will be charged in the same way as stationery. The power to sanction the supply of type-writers and duplicators may also be exercised by Heads of Departments, Commissioners of Divisions and other officers above the rank of Collector to whom the power may be delegated by the Local Government.

NOTE 1.—Local Governments and Heads of Departments may authorise the purchase and use of type-writers and duplicators of more than one pattern, provided that only those patterns are admitted which have been specially approved by them, and that before a new pattern is approved it shall have fully established (after trial) that it possesses special advantages and is in important points superior to those already in use: provided also that the pattern chosen is one which can be obtained on reasonable terms by the Controller of Stationery from local representatives of the manufacturers.

NOTE 2.—Subject to the conditions mentioned in Note 1, the Comptroller General can sanction the supply of new type-writers and duplicators to the Civil Accounts (including Postal and Telegraph Accounts) Offices, ~~Currency Departments and Mint and Assay Offices, Calcutta and Bombay.~~ *See slip*

NOTE 3.—The Inspector General of Forests, the Director General of Observatories and the Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, can purchase type-writers and duplicators, subject to the conditions specified in Note 1. *See slip*

- (w) Commission to Banks . . . . . Commission to Banks for the remittance of funds is ordinarily inadmissible. In very special cases, as for instance on Famine Relief Works, such charges may be allowed, but only when the arrangements have been sanctioned by the Local Government or Administration before sanctioning such special arrangements should satisfy themselves by reference to the provincial Accountant General that no more economical arrangements can be made, and that the particular method proposed is otherwise free from objection.

*See slip (X)*

Appendix BBBB, page 310, clause (v)—

*Insert the following at the end:—*

If a typewriter cannot be repaired locally, it should be sent to the Controller of Stationery, who will issue instructions for the packing and transport of the instrument, and will arrange for the repairs. No instrument should be rejected as worn out or unfit for use until it has been examined by the Controller of Stationery, who, if he finds that it is in such a condition as to render further repair unprofitable, may issue a new typewriter in place of the one returned.

pense will be borne by the Government and by the officer respectively, in the manner indicated below, the general principle being that the officer using the car shall bear those of its running expenses which are largely dependent as regards amount on carefulness of management and which affect the continued efficiency of the car :—

- (a) The officer using the car shall pay the cost of petrol, tyre renewals, minor repairs and renewals, lubricants and illuminants, as well as all occasional storage charges and all petty charges incurred otherwise than at the periodical overhauling and annual varnishing of the car.

NOTE.—Minor repairs and renewals are those which cost less than R50 or are not connected with the prescribed periodical overhauling : Provided that if a new component costing more than R15 is used in connection with a minor repair or renewal, the officer shall be entitled to charge to Government its actual cost but not any workshop charges on account of the examination of the defective car and the setting up of the new part.

- (b) All other charges shall be paid by the Government, including wages of chauffeur and cleaner, the cost of uniform of the chauffeur, and all charges incurred in connection with the annual varnishing and the periodical overhauling.

~~Appendix~~ BBBB, page 310, clause (v), Note 2—

*Delete the last portion of the note beginning from “Currency Departments” and in its place insert “Under similar conditions, the Controller of Currency can sanction the supply of type-writers and duplicators to Currency, Mint and Assay Offices.”*

*7th Inst.—15-1-15.*

## Appendix BBBB, page 310—

*Insert a new clause:—*

(x) Motor cars

Charges for the maintenance and upkeep of a car supplied to a Government officer other than Heads of Provinces and Administrations, at the public ex-

Appendix BBBB, page 310, clause (v)—

*Add the following as Note 4 to this clause:—*

“ Note 4.—The Director of Statistics is authorized.